

## 2005 Legislative Revision:

County: 22 Jefferson
District: 0452 Clancy Elem

			J	FY 2005-200	6		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Ur	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	CLAN	NCY K-6	220	15,003.50	955,702.00	211	14,598.00	916,795.00
M1	CLAN	NCY 7-8	76	58,570.98	422,959.00	84	63,076.44	467,313.00
2.	* DIR	RECT STATE AID	)					653,416.75
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						1,235,781.80
	* c.	Maximum Budget	t Limit					1,548,148.28
	* d.	Highest Budget W						
		excluding tuition,						1,509,592.61
	* e.	Highest Budget W						1,548,148.28
	* f.	Highest Voted Ar	nount (3e-3	d)				38,555.67
4.		OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	ASE Budge	:				1,159,882.72
	* b.	FY 2004-2005 M	aximum Bu	dget				1,467,499.00
	* c.	FY 2004-2005 Al	NB					290
	* d.	FY 2004-2005 Ac	dopted Gen	eral Fund Budge	et			1,433,693.53
	* e.	FY 2004-2005 Ov	er-BASE I	evy As Submitt	ed On Budget .			273,810.81
	* f.	FY 2004-2005 Eq	ualization S	Status			Equ	alized EQ
5.	SPE	CIAL EDUCATION	ON FUND	NG (FY2005-2	2006):			
		TE: Block Grant Eligi ing listed. Block Gra						eeive the
	Bloc	ck Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Inst	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per Al	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	ate X ANB]			41,058.16
	* b.	Related Services	Block Gran	Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			2,429.14
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	43,487.30
	Pro	rated Cooperative	Cost Payn	nents (Member	s of Cooperative	es Only)		
	* e.	Related Services	Block Gran	Entitlement (P	aid Directly to C	Coop)		13,684.08

	unty:	22 Jefferson			
DIS	trict:	0452 Clancy Elem			
	* f(i) f(ii * f(ii	quired Local Match  District's Required Match for IBG [5a X 0.33]  District's Required Match for RSBG [5b X 0.33]  District's RSBG Match to be Paid by District to Coopy  Total Required Local Match To Avoid Reversions			13,549.19 N/A 4,515.75
	•	[5f(i) + 5f(ii) + 5f(iii)]			18,064.94
	Mi	nimum Special Education Budget To Avoid Revers	sions		
	* g.	Minimum Special Education Budget to Avoid Reve [5a + 5b + 5f(iv)]			59,123.10
6.		<b>EXIBILITY FUNDING (ESTIMATED):</b> te: Statewide appropriation, school count, and large school nt.	count are subject to	change through Octol	oer enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB			
	b.	Prior Year ANB			
	c.	Estimated School Count			
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school coschool count]	unt) x district		. <del></del> .
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school count]		:t 	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	ENT FUND GT	B:	
			Elementary	High School	
		unty	21 150 115 00	21 150 115 00	
	a.	Tax Year 2004 County Taxable Value		21,178,415.00	
	b.	FY 2004-05 County ANB (Budgeted)		466	
	c.	County Retirement Mill Value per ANB	17.60	45.45	
		strict			
	d.	Tax Year 2004 District Taxable Value		N/A	
	e.	FY 2004-05 District ANB (Budgeted)		N/A	
	f.	District Debt Service Mill Value Per ANB	18.84	N/A	
	C4-	tewide			
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	

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24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 22 Jefferson
District: 0452 Clancy Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	479,971.98	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	24,188.12	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	9,432,835.47	N/A
	(e)	District taxable valuation (Tax Year 2004)***	5,464,878.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	3,968.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	75,048.61	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	52,463.51	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	2,429.14	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 22 Jefferson

District: 0453 Whitehall Elem

			J	FY 2005-200	16		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	WHIT	— ГЕНАLL K-6	210	14,192.50	912,471.00	217	13,989.75	942,734.80
M1	WHIT	TEHALL 7-8	92	67,581.90	511,635.00	98	69,834.63	544,855.50
2.	* DIR	ECT STATE AID	)					702,422.36
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						1,321,362.92
	* c.	Maximum Budget	t Limit					1,655,194.01
	* d.	Highest Budget W						
		excluding tuition,						1,395,191.92
	* e.	Highest Budget W						1,655,194.01
	* f.	Highest Voted Ar	nount (3e-3	d)				260,002.09
4.	PRI	OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	ASE Budge	t				1,301,788.74
	* b.	FY 2004-2005 M	aximum Bu	dget				1,630,768.34
	* c.	FY 2004-2005 A	NB					327
	* d.	FY 2004-2005 Ac	dopted Gen	eral Fund Budge	et			1,375,617.74
	* e.	FY 2004-2005 Ov	er-BASE I	evy As Submit	ted On Budget _			73,829.00
	* f.	FY 2004-2005 Eq	ualization S	Status			Equ	nalized EQ
5.	SPE	CCIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
		E: Block Grant Eligi ing listed. Block Gra						ceive the
	Bloo	ck Grant Eligibilit	y Status?					Yes
	Bloo	ck Grant Rates						
	Insti	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			41,890.42
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page).			0.00
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	41,890.42
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		13,961.46

District: 0453 Whitehall Elem

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*	f(i).	District's Required Match for IBG [5a X 0.33]	13,823.84
	f(ii)	District's Required Match for RSBG [5b X 0.33]	N/A
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	4,607.28
*	f(iv)	Total Required Local Match To Avoid Reversions	
		[5f(i) + 5f(ii) + 5f(iii)]	18,431.12
	Min	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions	
		[5a + 5b + 5f(iv)]	60,321.54

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
[(25% statewide appropriation / statewide large school count) x district
large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
C	ounty		
a.	Tax Year 2004 County Taxable Value	21,178,415.00	21,178,415.00
b.	FY 2004-05 County ANB (Budgeted)	1,203	466
c.	County Retirement Mill Value per ANB	17.60	45.45
D	istrict		
d.	Tax Year 2004 District Taxable Value	4,061,767.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	327	N/A
f.	District Debt Service Mill Value Per ANB	12.42	N/A
St	atewide		
∗ g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

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District: 0453 Whitehall Elem

#### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2004)****</li> <li>(b) 2004-05 Statewide GTB subsidized budget area:         <ul> <li>35.3% of the Basic Entitlement + 35.3% of the Per-ANB</li> <li>Entitlement + 40% of special education allowable cost</li> </ul> </li> </ul>	1,732,103,083.00 1,732,103,083.00
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	545,730.54	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	22,610.09	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	10,633,653.19	N/A
	(e)	District taxable valuation (Tax Year 2004)***	4,061,767.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	6,572.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	64,717.54	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	55,643.12	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 22 Jefferson

District: 0454 Whitehall H S

			FY 2005-200	6		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	WHITEHALL HS 9-12	229	225,273.00	1,265,683.00	223	225,273.00	1,232,855.50
2.	* DIRECT STATE AID	)					666,457.33
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp		•				75%
	* b. BASE Budget						1,241,469.89
	* c. Maximum Budge						1,554,484.04
	* d. Highest Budget V			D A CE			1,263,277.38
	excluding tuition, * e. Highest Budget V						1,554,484.04
	* f. Highest Voted Ar						291,206.66
4.	PRIOR YEAR INFO						271,200.00
4.	* a. FY 2004-2005 BA						1,098,576.36
	* b. FY 2004-2005 M	U					1,375,456.56
	* c. FY 2004-2005 Al		C				207
	* d. FY 2004-2005 Ac						1,120,383.85
	* e. FY 2004-2005 O	-	U				21,807.49
	* f. FY 2004-2005 Ed		•	•			alized EQ
5.	SPECIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status	= "Yes" means OI	PI records indicate			eeive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [II	BG] per ANB				138.71
	Related Services Block	Grant Rat	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropo	rtionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant Er	ntitlement [IBG 1	ate X ANB]			31,764.59
	* b. Related Services	Block Grai	nt Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Disprop	ortionate Costs (	See Final Page).			0.00
	* d. Total Special Edu		•	, , , -		5c]	31,764.59
	<b>Prorated Cooperative</b>	•	•	-	•		
	* e. Related Services	Block Grai	nt Entitlement (P	aid Directly to C	Coop)		10,586.67

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County:	22 Jefferson	
County.		

District: 0454 Whitehall H S

Required I	Local Match
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* f(i). District's Required Match for IBG [5a X 0.33]	10,482.31
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	3,493.60
* f(iv) Total Required Local Match To Avoid Reversions	
[5f(i) + 5f(ii) + 5f(iii)]	13,975.91
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions	
[5a + 5b + 5f(iv)]	45,740.50

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
[(25% statewide appropriation / statewide large school count) x district
large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

			Elementary	High School
	Cour	nty		
	a.	Tax Year 2004 County Taxable Value	21,178,415.00	21,178,415.00
	b.	FY 2004-05 County ANB (Budgeted)	1,203	466
	c.	County Retirement Mill Value per ANB	17.60	45.45
	Dist	rict		
	d.	Tax Year 2004 District Taxable Value	N/A	8,667,405.00
	e.	FY 2004-05 District ANB (Budgeted)	N/A	207
	f.	District Debt Service Mill Value Per ANB	N/A	41.87
	State	ewide		
*	g.	Statewide Retirement Mill Value per ANB	21.59	42.86
	h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

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District: 0454 Whitehall H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	466,589.22
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	14,312.81
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	13,724,943.94
	(e)	District taxable valuation (Tax Year 2004)***	N/A	8,667,405.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	5,058.00

## **Reimbursement For Disproportionate Costs**

		<u>EL</u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	44,049.99	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	40,804.94	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 22 Jefferson
District: 0455 Basin Elem

	be reflected on the F 1 2006 III						
1	CEDTIFIED AND		FY 2005-200	06		3 Year Avg Al	NB
1. * Bu	CERTIFIED ANB adget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	BASIN K-8	20	20,275.00	87,282.00	21	20,275.00	91,644.00
2.	* DIRECT STATE AII	)					50,027.79
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp		•				96%
	* b. BASE Budget						93,877.41
	* c. Maximum Budge						118,367.94
	* d. Highest Budget V			DAGE			112 000 00
	excluding tuition.  * e. Highest Budget V						113,008.80
	<ul><li>* e. Highest Budget V</li><li>* f. Highest Voted An</li></ul>						118,367.94 5,359.14
	e	`					3,339.14
4.	PRIOR YEAR INFO						04 590 29
	* a. FY 2004-2005 B.	_					94,589.38
	* b. FY 2004-2005 Maximum Budget				118,485.18 23		
	* c. FY 2004-2005 ANB * d. FY 2004-2005 Adopted General Fund Budget				113,720.77		
	* d. FY 2004-2005 A * e. FY 2004-2005 O	_	_				19,131.39
	* f. FY 2004-2005 E		•	_			ialized EQ
5.	SPECIAL EDUCATI	-				1	
J.	NOTE: Block Grant Eligi funding listed. Block Gra	iblity Status	= "Yes" means OI	PI records indicate			ceive the
	Block Grant Eligibilit	ty Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropoi	tionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloo	ck Grant En	titlement [IBG 1	rate X ANB]			2,774.20
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement f	or Dispropo	ortionate Costs (	See Final Page)			63.21
	* d. Total Special Edu	acation Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	2,837.41
			-			5c]	2,837.41

Co	unty: 22 Jefferson						
Dis	strict: 0455 Basin Elem						
	Required Local Match						
	* f(i). District's Required Match for IBG [5a X 0.33]			915.49			
	f(ii) District's Required Match for RSBG [5b X 0.33]			N/A			
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]						
	* f(iv) Total Required Local Match To Avoid Reversio	ns					
	$[5f(i) + 5f(ii) + 5f(iii)] \dots$			1,220.61			
	Minimum Special Education Budget To Avoid Rev	versions					
	* g. Minimum Special Education Budget to Avoid R [5a + 5b + 5f(iv)]			3,994.81			
6.	FLEXIBILITY FUNDING (ESTIMATED):						
	Note: Statewide appropriation, school count, and large scho	ool count are subject to	change through Octob	er enrollment			
	count.						
	FY2005-2006 Appropriation (estimated)			0.00			
	Statewide/District Data	Statewide	District				
	a. 5 Year Average ANB						
	b. Prior Year ANB						
	c. Estimated School Count						
	d. Estimated Large School Count	0					
	FY2005-2006 Payments (estimated)						
	e. District Student Funding						
	[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / state district prior year ANB]						
	f. District K12 Public School Funding			<del>-•</del>			
	[(15% statewide appropriation / statewide school	l count) x district					
	school count]			=+			
	g. District Large K12 Public School Funding						
	[(25% statewide appropriation / statewide large s large school count]	school count) x distric	t				
	1			0.00			
7.	DEBT SERVICES FUND AND COUNTY RETIR						
,.	DEDI SERVICES FORD AND COUNTY RETRE	Elementary	High School				
	County	23omentar y	riigii School				
	a. Tax Year 2004 County Taxable Value	21,178,415.00	21,178,415.00				
	b. FY 2004-05 County ANB (Budgeted)	1,203	466				
	c. County Retirement Mill Value per ANB	17.60	45.45				
	District						
	d. Tax Year 2004 District Taxable Value	882,870.00	N/A				
	e. FY 2004-05 District ANB (Budgeted)	23	N/A				
	f. District Debt Service Mill Value Per ANB	38.39	N/A				
	Statewide						
	** g. Statewide Retirement Mill Value per ANB	21.59	42.86				
	h. Facility Guaranteed Mill Value per ANB	24.98	49.59				

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 22 Jefferson
District: 0455 Basin Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	39,720.05	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	1,590.31	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	772,916.84	N/A
	(e)	District taxable valuation (Tax Year 2004)***	882,870.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	4,338.38	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	3,179.61	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	63.21	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 22 Jefferson

District: 0456 Boulder Elem

				FY 2005-200	6		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Ur	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	BOUI	LDER K-6	151	14,598.00	657,001.00	143	13,989.75	622,307.40
M1	BOUI	LDER 7-8	59	63,076.44	328,600.50	65	69,834.63	361,920.00
2.	* DIR	RECT STATE AID	)					477,419.15
3.	FY2	2006 BUDGET LII	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						899,105.48
	* c.	Maximum Budget	t Limit					1,126,308.93
	* d. Highest Budget Without A Vote							
	excluding tuition, excess reserves, and other overBASE revenues						1,153,896.77	
	* e. Highest Budget With A Vote  * f. Highest Voted Amount (3e-3d)						1,153,896.77	
	* f.		,	,				0.00
4.		OR YEAR INFOI						
	* a.	FY 2004-2005 BA	_					821,687.81
	* b.	FY 2004-2005 M		C				1,029,248.66
	* c.	FY 2004-2005 A						198
	* d.	FY 2004-2005 Ac	-	_				1,119,248.66
	* e.	FY 2004-2005 Ov		•	•			297,560.85
	* f.	FY 2004-2005 Eq	-		•	ialized AN	B under 30% 2n	d year DU2
5.		ECIAL EDUCATION		,	*			
		TE: Block Grant Eligi ing listed. Block Gra						eive the
	Bloc	ck Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Inst	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	t Payments				
	* a.	Instructional Bloc	k Grant En	itlement [IBG 1	ate X ANB]			29,129.10
	* b.	Related Services	Block Gran	Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			0.00
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	29,129.10
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	Entitlement (P	aid Directly to C	Coop)		9,708.30

Cour Distr	•	22 Jefferson 0456 Boulder Elem			
	* f(i) f(ii) * f(iii	quired Local Match  District's Required Match for IBG [5a X 0.33]  District's Required Match for RSBG [5b X 0.33]  District's RSBG Match to be Paid by District to Co  Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	operative [5e X 0.	33]	9,612.60 N/A 3,203.74 12,816.34
		nimum Special Education Budget To Avoid Revers			
	* g.	Minimum Special Education Budget to Avoid Reve [5a + 5b + 5f(iv)]			41,945.44
6.		<b>EXIBILITY FUNDING (ESTIMATED):</b> e: Statewide appropriation, school count, and large school			ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
		tewide/District Data	Statewide	District	
	a.	5 Year Average ANB			
	b.	Prior Year ANB			
	c.	Estimated School Count			
	d.	Estimated Large School Count	0		
	<b>FY</b> e.	2005-2006 Payments (estimated)  District Student Funding  [(40% statewide appropriation / statewide 5 year av average] + [(20% statewide appropriation / statewide district prior year ANB]			
	1.	District K12 Public School Funding [(15% statewide appropriation / statewide school co	unt) v district		
		school count]	diff, x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large scholarge school count]	ool count) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	IENT FUND GTI	B:	
			Elementary	High School	
		unty			
	a.	Tax Year 2004 County Taxable Value		21,178,415.00	
	b.	FY 2004-05 County ANB (Budgeted)		466	
	c.	County Retirement Mill Value per ANB	17.60	45.45	
		trict			
	d.	Tax Year 2004 District Taxable Value		N/A	
	e.	FY 2004-05 District ANB (Budgeted)		N/A	
	f.	District Debt Service Mill Value Per ANB	14.20	N/A	

21.59

24.98

42.86

49.59

Statewide

\*\* g.

Statewide Retirement Mill Value per ANB

Facility Guaranteed Mill Value per ANB

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 22 Jefferson
District: 0456 Boulder Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	345,201.61	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	13,690.51	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	6,714,871.57	N/A
	(e)	District taxable valuation (Tax Year 2004)***	2,811,313.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	3,904.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	39,673.06	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	37,625.34	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 22 Jefferson

District: 0457 Jefferson H S

				FY 2005-200	16		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Un	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	JEFFI	ERSON HS 9-12	269	225,273.00	1,484,073.00	279	225,273.00	1,538,545.50
2.	* DIR	RECT STATE AID	)					788,426.87
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	unding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						1,468,267.33
	* c.	Maximum Budge	t Limit					1,838,443.14
	* d.	Highest Budget V						1 550 111 10
	***	excluding tuition,						1,659,414.10
	* e. Highest Budget With A Vote							1,838,443.14
	* f.	· ·	,	,				179,029.04
4.		OR YEAR INFO						
	* a.	FY 2004-2005 B	_					1,414,921.30
	* b.	FY 2004-2005 M		C				1,785,117.21
	* c.	FY 2004-2005 Al						277
	* d.	FY 2004-2005 Ac	-	•				1,606,068.07
	* e.	FY 2004-2005 O		•	_			191,146.77
	* f.	FY 2004-2005 Ec	•				Equ	alized EQ
5.		CCIAL EDUCATION		•	*			
		E: Block Grant Eligi ing listed. Block Gra						ceive the
	Bloo	ck Grant Eligibilit	y Status?_					Yes
	Bloc	ck Grant Rates						
	Insti	ructional Block Gra	ınt Rate [IE	BG] per ANB				138.71
	Rela	ated Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Thre	eshold to Determine	e Dispropo	rtionate Costs				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	ntitlement [IBG 1	rate X ANB]			37,312.99
	* b.	Related Services	Block Gran	nt Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			0.00
	* d.	Total Special Edu	cation Allo	owable Cost Pay	ment (District) [	5a + 5b + 3	5c]	37,312.99
	Pro	rated Cooperative	-		-	•		
	* e.	Related Services	Block Gran	nt Entitlement (P	aid Directly to C	Coop)		12,435.87

	inty: trict:	22 Jefferson 0457 Jefferson H S			
	Red	quired Local Match			
		District's Required Match for IBG [5a X 0.33]			12,313.29
		District's Required Match for RSBG [5b X 0.33]			N/A
<ul> <li>* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]</li> <li>* f(iv) Total Required Local Match To Avoid Reversions</li> </ul>					
		•			4,103.84 16,417.13
	Mi	nimum Special Education Budget To Avoid Reversions			
	* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]			53,730.12
6.					ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average) average] + [(20% statewide appropriation / statewide priodistrict prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) x school count]	district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school colarge school count]	unt) x distric		
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMENT	FUND GTI	3:	
			lementary	<b>High School</b>	
	Co	unty			
	a.	Tax Year 2004 County Taxable Value 21,1		21,178,415.00	
	b.	FY 2004-05 County ANB (Budgeted)	1,203	466	
	c.	County Retirement Mill Value per ANB	17.60	45.45	
		trict	<b>4.</b>	10.055.055.00	
	d.	Tax Year 2004 District Taxable Value	N/A	13,375,077.00	
	e.	FY 2004-05 District ANB (Budgeted)	N/A	277	
	f.	District Debt Service Mill Value Per ANB	N/A	48.29	

21.59

24.98

42.86

49.59

Statewide

\*\* g.

h.

Statewide Retirement Mill Value per ANB

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 22 Jefferson
District: 0457 Jefferson H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	596,322.90
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	21,557.28
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	17,634,300.34
	(e)	District taxable valuation (Tax Year 2004)***	N/A	13,375,077.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	4,259.00

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	59,925.88	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	51,050.35	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 22 Jefferson

District: 0458 Cardwell Elem

		J	FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	CARDWELL K-8	42	20,275.00	183,199.80	44	20,275.00	191,914.80
2.	* DIRECT STATE AID	)					94,848.84
3.	FY2006 BUDGET LII	MITS					
	* a. Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		98%
	* b. BASE Budget						180,139.94
	* c. Maximum Budge						227,685.94
	* d. Highest Budget W			DAGE			190 120 04
	excluding tuition,  * e. Highest Budget W						180,139.94 227,685.94
	* f. Highest Voted Ar						47,546.00
	_						47,340.00
4.	* a. FY 2004-2005 BA						16467924
	* a. FY 2004-2005 BA * b. FY 2004-2005 M	_					164,678.24
	* c. FY 2004-2005 Al		•				208,477.87
	* d. FY 2004-2005 Ac						164,678.24
	* e. FY 2004-2005 Ov	-	_				0.00
	* f. FY 2004-2005 Ec		•	•			alized EQ
5.	SPECIAL EDUCATION	_				1	
٥.	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status =	= "Yes" means Ol	PI records indicate			eeive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ınt Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			5,825.82
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page).			1,039.49
	* d. Total Special Edu		•	, , -		5c]	6,865.31
	Prorated Cooperative	•	`		• /		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		1,941.66

<b>A</b>	22	T CC
County:	LL	Jefferson

District: 0458 Cardwell Elem

	f(ii)	District's Required Match for IBG [5a X 0.33]  District's Required Match for RSBG [5b X 0.33]	1,922.52 N/A
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	640.75
*	f(iv)	Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	2,563.27
	Min	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	8,389.09

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
[(25% statewide appropriation / statewide large school count) x district
large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
C	ounty		
a.	Tax Year 2004 County Taxable Value	21,178,415.00	21,178,415.00
b	FY 2004-05 County ANB (Budgeted)	1,203	466
c.	County Retirement Mill Value per ANB	17.60	45.45
D	istrict		
d	Tax Year 2004 District Taxable Value	4,342,834.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	43	N/A
f.	District Debt Service Mill Value Per ANB	101.00	N/A
S	tatewide		
k g	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

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District: 0458 Cardwell Elem

#### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	payment (including prorated coop costs)	163,864,956.46	N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.71	N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	68,133.02	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	3,464.90	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	1,339,597.08	N/A
	(e)	District taxable valuation (Tax Year 2004)***	4,342,834.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	13,281.83	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	8,125.66	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	1,039.49	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 22 Jefferson

District: 0460 Montana City Elem

WIII	oc refree	ica on the 1-1 2000 mi	ar budget 10	1111.				
1	(Alba			FY 2005-200	16		3 Year Avg Al	NB
1.		RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Ur	<u>nit</u>	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	MON	TANA CITY K-6	266	15,003.50	1,154,307.00	257	15,003.50	1,115,482.80
<b>M</b> 1	MON	TANA CITY 7-8	95	58,570.98	528,247.50	89	58,570.98	495,018.00
2.	* DIF	RECT STATE AID	)					784,989.65
3.	FY	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		78%
	* b.	BASE Budget						1,485,093.31
	* c.	Maximum Budget	t Limit					1,862,614.88
	* d.	Highest Budget W						
		excluding tuition,						1,842,608.26
	* e.	Highest Budget W						1,862,614.88
	* f.	Highest Voted Ar	nount (3e-3	3d)				20,006.62
4.	PRI	IOR YEAR INFOI	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	ASE Budge	t				1,350,118.98
	* b.	FY 2004-2005 M		U				1,707,633.93
	* c.	FY 2004-2005 A						348
	* d.	FY 2004-2005 Ac	•	Č				1,707,633.93
	* e.	FY 2004-2005 Ov		•	•			357,514.95
	* f.	FY 2004-2005 Eq	ualization	Status			Equ	alized EQ
5.		ECIAL EDUCATION		,	*			
		ΓE: Block Grant Eligi ling listed. Block Gra						eive the
		ck Grant Eligibilit						Yes
	Blo	ck Grant Rates						
		ructional Block Gra	nt Rate [[F	Gl per ANB				138.71
		ated Services Block						46.23
		eshold to Determine		1				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc		-				50,074.31
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo		_		_		2,436.06
	* d.	Total Special Edu	cation Allo	owable Cost Pay	ment (District) [	5a + 5b + 3	5c]	52,510.37
	Pro	rated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		16,689.03

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* f(i). District's Required Match for IBG [5a X 0.33]	16,524.52
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	5,507.38
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	22,031.90
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions	
[5a + 5b + 5f(iv)]	72,106.21

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2005-2006 Appropriation (estimated) 0.00

Statewide/District Data		Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[ $(40\% \ statewide \ appropriation / \ statewide \ 5 \ year \ average) \ x \ district \ 5 \ year \ average] + [<math>(20\% \ statewide \ appropriation / \ statewide \ prior \ year \ ANB) \ x \ district \ prior \ year \ ANB]$ 

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
[(25% statewide appropriation / statewide large school count) x district
large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
C	ounty		
a.	Tax Year 2004 County Taxable Value	21,178,415.00	21,178,415.00
b.	FY 2004-05 County ANB (Budgeted)	1,203	466
c.	County Retirement Mill Value per ANB	17.60	45.45
D	istrict		
d.	Tax Year 2004 District Taxable Value	4,216,016.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	348	N/A
f.	District Debt Service Mill Value Per ANB	12.11	N/A
S	tatewide		
∗ g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

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#### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	562,280.81	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	25,961.50	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	11,006,013.62	N/A
	(e)	District taxable valuation (Tax Year 2004)***	4,216,016.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	6,790.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	82,033.17	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	57,762.85	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	2,436.06	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.